

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SOUTH HAVEN, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2014**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
South Haven Unified School District No. 509
South Haven, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **South Haven Unified School District No. 509, South Haven, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Education
South Haven Unified School District No. 509

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **South Haven Unified School District No. 509, South Haven, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **South Haven Unified School District No. 509, South Haven, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
South Haven Unified School District No. 509**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated November 1, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 8, 2014

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
General Fund	\$ 2,283	\$ 923	\$ 1,805,378	\$ 1,808,584	\$ 0	\$ 10,827	\$	10,827
Special Purpose Funds								
Supplemental General	33,755	0	609,120	609,403	33,472	0		33,472
At Risk (4 Year Old)	0	0	27,300	27,300	0	0		0
At Risk (K-12)	0	0	68,392	68,392	0	0		0
Capital Outlay	171,336	0	90,623	47,253	214,706	0		214,706
Driver Training	13,168	0	2,435	2,180	13,423	0		13,423
Food Service	30,865	0	131,032	141,897	20,000	812		20,812
Professional Development	0	0	0	0	0	0		0
Parent Education Program	0	0	97,250	97,250	0	0		0
Special Education	95,000	0	260,928	340,537	15,391	0		15,391
Vocational Education	51	0	131,847	131,898	0	288		288
KPERS Contribution	0	0	146,844	146,844	0	0		0
Federal Funds	(16,240)	0	63,070	49,830	(3,000)	178		(2,822)
Gifts and Grants	823	0	3,402	0	4,225	0		4,225
Contingency Reserve	106,832	0	0	0	106,832	0		106,832
Textbook and Student Material								
Revolving	14,189	29	3,886	7,997	10,107	0		10,107
Special Improvement	8,421	0	6,450	3,732	11,139	0		11,139
District Activity Funds	7,838	0	20,496	23,119	5,215	0		5,215
Debt Service Fund								
Bond and Interest	104,306	0	213,415	185,555	132,166	0		132,166
	<u>\$ 572,627</u>	<u>\$ 952</u>	<u>\$ 3,681,868</u>	<u>\$ 3,691,771</u>	<u>\$ 563,676</u>	<u>\$ 12,105</u>	<u>\$</u>	<u>\$ 575,781</u>

Composition of Cash:

Checking Accounts	\$ 67,568
Money Market Account	233,015
Certificates of Deposit	298,743
Agency Funds	599,326
	(23,545)
	<u>\$ 575,781</u>

The notes to the financial statement are an integral part of this statement.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

South Haven Unified School District No. 509 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around South Haven, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
Special Improvement Fund

Gifts and Grants Fund
Textbook and Student Material Revolving Fund
District Activity Funds

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 2 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$146,844. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 4 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 5 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 6 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer to:					Total
	At Risk (4 Year Old)	At Risk (K-12)	Food Service	Special Education	Vocational Education	
Transfer from: General Fund	\$ 27,300	\$ 68,392	\$ 36,601	\$ 260,928	\$ 130,356	\$ 523,577

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 7 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

The District sponsors an early retirement plan which provides health insurance benefits to eligible former employees. Employees eligible for KPERS retirement between the ages of 55 and 65 with at least fifteen year of consecutive employment at the District are eligible to participate. The plan provides \$2,400 towards participation in the District's health insurance coverage for those electing to participate.

It is the policy of the District to record retirement benefits as expenditures when paid. During the year the District paid \$18,317 for postemployment benefits for 5 former employees.

Note 8 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave., Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803 and \$298,635,383 respectively, equal to the required contributions for each year.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through October 8, 2014, the date which the financial statement was available to be issued.

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 10 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$599,326 and the bank balance was \$593,196. The bank balance is held by two banks. Of the bank balance, \$284,010 was covered by depository insurance, and the remaining \$309,186 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds 2004 Series	2.25 - 4.20	4/1/04	\$ 1,865,000	9/1/20
Capital Leases				
HVAC Equipment	5.00	9/10/07	\$ 191,000	7/1/14
Energy Project	1.25	7/1/13	500,000	7/12/28

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds 2004 Series	<u>\$ 1,240,000</u>	<u>\$ 0</u>	<u>\$ 140,000</u>	<u>\$ 1,100,000</u>	<u>\$ 45,555</u>
	<u>1,240,000</u>	<u>0</u>	<u>140,000</u>	<u>1,100,000</u>	<u>45,555</u>
Lease Purchase HVAC Equipment	<u>31,129</u>	<u>0</u>	<u>31,129</u>	<u>0</u>	<u>1,537</u>
Energy Project	<u>0</u>	<u>500,000</u>	<u>0</u>	<u>500,000</u>	<u>0</u>
	<u>31,129</u>	<u>500,000</u>	<u>31,129</u>	<u>500,000</u>	<u>1,537</u>
	<u>\$ 1,271,129</u>	<u>\$ 500,000</u>	<u>\$ 171,129</u>	<u>\$ 1,600,000</u>	<u>\$ 47,092</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Lease Purchase	Total Principal	General Obligation Bonds	Lease Purchase	Total Interest	
2015	\$ 140,000	\$ 33,333	\$ 173,333	\$ 40,690	\$ 6,250	\$ 46,940	\$ 220,273
2016	150,000	33,333	183,333	35,395	5,833	41,228	224,561
2017	150,000	33,333	183,333	29,770	5,417	35,187	218,520
2018	155,000	33,333	188,333	23,820	5,000	28,820	217,153
2019	160,000	33,333	193,333	17,520	4,583	22,103	215,436
2020 - 2024	345,000	166,665	511,665	14,510	16,667	31,177	542,842
2025 - 2029	0	166,670	166,670	0	6,250	6,250	172,920
	<u>\$ 1,100,000</u>	<u>\$ 500,000</u>	<u>\$ 1,600,000</u>	<u>\$ 161,705</u>	<u>\$ 50,000</u>	<u>\$ 211,705</u>	<u>\$ 1,811,705</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Certified Budget	Adjustment to		Adjustment for	Total Budget for	Expenditures		Variance - Over
		Comply with	Legal Max			Chargeable to	Current Year	
				Budget Credits	Comparison			(Under)
General Fund	\$ 1,814,223	\$ (81,366)	\$	75,727	\$ 1,808,584	\$	1,808,584	\$ 0
Special Purpose Funds								
Supplemental General	613,959	0		(4,556)	609,403		609,403	0
At Risk (4 Year Old)	27,300	0		0	27,300		27,300	0
At Risk (K-12)	106,200	0		0	106,200		68,392	(37,808)
Capital Outlay	250,000	0		0	250,000		47,253	(202,747)
Driver Training	15,468	0		0	15,468		2,180	(13,288)
Food Service	152,700	0		0	152,700		141,897	(10,803)
Professional Development	0	0		0	0		0	0
Parent Education Program	100,500	0		0	100,500		97,250	(3,250)
Special Education	423,790	0		0	423,790		340,537	(83,253)
Vocational Education	133,700	0		0	133,700		131,898	(1,802)
KPERS Contribution	172,144	0		0	172,144		146,844	(25,300)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		49,830	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
Textbook and Student Material								
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		7,997	XXXXXXXXXX
Special Improvement	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		3,732	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		23,119	XXXXXXXXXX
Debt Service Fund								
Bond and Interest	185,555	0		0	185,555		185,555	0
	<u>\$ 3,995,539</u>	<u>\$ (81,366)</u>	<u>\$</u>	<u>71,171</u>	<u>\$ 3,985,344</u>	<u>\$</u>	<u>3,691,771</u>	<u>\$ (378,251)</u>

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>General Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 285,924	\$ 257,336	\$ 173,881	\$ 83,455
State Sources	<u>1,692,821</u>	<u>1,548,042</u>	<u>1,638,059</u>	<u>(90,017)</u>
	<u>1,978,745</u>	<u>1,805,378</u>	<u>\$ 1,811,940</u>	<u>\$ (6,562)</u>
Expenditures				
Instruction	782,324	456,463	\$ 383,757	\$ 72,706
Student Support Services	90,518	94,527	90,130	4,397
Instructional Support Staff	70,511	27,043	38,109	(11,066)
General Administration	147,607	126,392	140,800	(14,408)
School Administration	130,998	142,290	139,400	2,890
Operations & Maintenance	308,989	321,848	307,072	14,776
Student Transportation Services	117,673	116,444	117,214	(770)
Transfers	330,119	523,577	597,741	(74,164)
Adjustment to Comply with Legal Max	0	0	(81,366)	81,366
Adjustment for Qualifying Budget Credits	<u>0</u>	<u>0</u>	<u>75,727</u>	<u>(75,727)</u>
	<u>1,978,739</u>	<u>1,808,584</u>	<u>\$ 1,808,584</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	6	(3,206)		
Unencumbered Cash, Beginning	0	2,283		
Prior Year Canceled Encumbrances	<u>2,277</u>	<u>923</u>		
Unencumbered Cash, Ending	<u>\$ 2,283</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Supplemental General Fund</u>	Prior Year	<u>Current Year</u>		Variance - Over (Under)
		<u>Actual</u>	<u>Actual</u>	
Cash Receipts				
Local Sources	\$ 294,338	\$ 308,511	\$ 280,436	\$ 28,075
County Sources	26,314	27,231	28,861	(1,630)
State Sources	311,212	273,378	270,907	2,471
	<u>631,864</u>	<u>609,120</u>	<u>\$ 580,204</u>	<u>\$ 28,916</u>
Expenditures				
Instruction	225,987	608,468	\$ 596,769	\$ 11,699
Student Support Services	3,902	115	3,400	(3,285)
General Administration	300	820	0	820
Student Transportation Services	6,643	0	0	0
Transfers	399,169	0	13,790	(13,790)
Adjustment to Comply with Legal Max	0	0	(4,556)	4,556
	<u>636,001</u>	<u>609,403</u>	<u>\$ 609,403</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(4,137)	(283)		
Unencumbered Cash, Beginning	37,892	33,755		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	\$ 33,755	\$ 33,472		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year</u> <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 25,198</u>	<u>\$ 27,300</u>	<u>\$ 27,300</u>	<u>\$ 0</u>
	<u>25,198</u>	<u>27,300</u>	<u>\$ 27,300</u>	<u>\$ 0</u>
Expenditures				
Instruction	23,866	24,110	\$ 23,750	\$ 360
Student Transportation Services	<u>3,484</u>	<u>3,190</u>	<u>3,550</u>	<u>(360)</u>
	<u>27,350</u>	<u>27,300</u>	<u>\$ 27,300</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(2,152)	0		
Unencumbered Cash, Beginning	2,152	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk Fund (K-12)</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 104,600	\$ 68,392	\$ 106,200	\$ (37,808)
	<u>104,600</u>	<u>68,392</u>	<u>\$ 106,200</u>	<u>\$ (37,808)</u>
Expenditures				
Instruction	104,600	68,392	\$ 106,200	\$ (37,808)
	<u>104,600</u>	<u>68,392</u>	<u>\$ 106,200</u>	<u>\$ (37,808)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Capital Outlay Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 56,804	\$ 86,521	\$ 86,727	\$ (206)
County Sources	4,275	4,102	4,321	(219)
	<u>61,079</u>	<u>90,623</u>	<u>\$ 91,048</u>	<u>\$ (425)</u>
Expenditures				
Instruction	642	29,723	\$ 20,000	\$ 9,723
Operations & Maintenance	9,825	9,130	10,000	(870)
Facility Acquisition & Construction Services	11,075	8,400	220,000	(211,600)
	<u>21,542</u>	<u>47,253</u>	<u>\$ 250,000</u>	<u>\$ (202,747)</u>
Receipts Over (Under) Expenditures	39,537	43,370		
Unencumbered Cash, Beginning	131,799	171,336		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 171,336</u>	<u>\$ 214,706</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Driver Training Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,800	\$ 1,500	\$ 0	\$ 1,500
State Sources	1,674	935	2,300	(1,365)
	<u>3,474</u>	<u>2,435</u>	<u>\$ 2,300</u>	<u>\$ 135</u>
Expenditures				
Instruction	1,422	1,666	\$ 14,468	\$ (12,802)
Vehicle Operations, Maintenance Services	15	514	1,000	(486)
	<u>1,437</u>	<u>2,180</u>	<u>\$ 15,468</u>	<u>\$ (13,288)</u>
Receipts Over (Under) Expenditures	2,037	255		
Unencumbered Cash, Beginning	11,131	13,168		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 13,168</u>	<u>\$ 13,423</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Food Service Fund</u>	<u>Prior Year</u>		<u>Current Year</u>		<u>Variance -</u> <u>Over (Under)</u>
	<u>Actual</u>		<u>Actual</u>	<u>Budget</u>	
Cash Receipts					
Local Sources	\$ 47,768		\$ 42,816	\$ 52,287	\$ (9,471)
State Sources	1,198		1,094	1,036	58
Federal Sources	54,428		50,521	52,420	(1,899)
Transfers	55,000		36,601	16,092	20,509
	<u>158,394</u>		<u>131,032</u>	<u>\$ 121,835</u>	<u>\$ 9,197</u>
Expenditures					
Operations & Maintenance	300		175	\$ 500	\$ (325)
Food Service Operations	<u>143,424</u>		<u>141,722</u>	<u>152,200</u>	<u>(10,478)</u>
	<u>143,724</u>		<u>141,897</u>	<u>\$ 152,700</u>	<u>\$ (10,803)</u>
Receipts Over (Under) Expenditures	14,670		(10,865)		
Unencumbered Cash, Beginning	16,195		30,865		
Prior Year Canceled Encumbrances	<u>0</u>		<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 30,865</u>		<u>\$ 20,000</u>		

**SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS**

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Professional Development Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 2,323	\$ 0	\$ 0	\$ 0
	<u>2,323</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Instructional Support Staff	4,100	0	\$ 0	\$ 0
	<u>4,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	(1,777)	0		
Unencumbered Cash, Beginning	1,777	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Parent Education Program Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 37,255	\$ 38,310	\$ 41,500	\$ (3,190)
State Sources	58,940	58,940	59,000	(60)
Transfers	1,622	0	0	0
	<u>97,817</u>	<u>97,250</u>	<u>\$ 100,500</u>	<u>\$ (3,250)</u>
Expenditures				
Student Support Services	98,160	97,250	\$ 100,500	\$ (3,250)
	<u>98,160</u>	<u>97,250</u>	<u>\$ 100,500</u>	<u>\$ (3,250)</u>
Receipts Over (Under) Expenditures	(343)	0		
Unencumbered Cash, Beginning	343	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 398,800</u>	<u>\$ 260,928</u>	<u>\$ 328,790</u>	<u>\$ (67,862)</u>
	<u>398,800</u>	<u>260,928</u>	<u>\$ 328,790</u>	<u>\$ (67,862)</u>
Expenditures				
Instruction	<u>410,159</u>	<u>340,537</u>	<u>\$ 423,790</u>	<u>\$ (83,253)</u>
	<u>410,159</u>	<u>340,537</u>	<u>\$ 423,790</u>	<u>\$ (83,253)</u>
Receipts Over (Under) Expenditures	(11,359)	(79,609)		
Unencumbered Cash, Beginning	106,359	95,000		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 95,000</u>	<u>\$ 15,391</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Vocational Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 586	\$ 1,491	\$ 500	\$ 991
Transfers	<u>131,316</u>	<u>130,356</u>	<u>133,149</u>	<u>(2,793)</u>
	<u>131,902</u>	<u>131,847</u>	<u>\$ 133,649</u>	<u>\$ (1,802)</u>
Expenditures				
Instruction	<u>132,000</u>	<u>131,898</u>	<u>\$ 133,700</u>	<u>\$ (1,802)</u>
	<u>132,000</u>	<u>131,898</u>	<u>\$ 133,700</u>	<u>\$ (1,802)</u>
Receipts Over (Under) Expenditures	(98)	(51)		
Unencumbered Cash, Beginning	149	51		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 51</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>KPERS Contribution Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
State Sources	\$ 142,268	\$ 146,844	\$ 172,144	\$ (25,300)
	<u>142,268</u>	<u>146,844</u>	<u>\$ 172,144</u>	<u>\$ (25,300)</u>
Expenditures				
Instruction	85,361	88,106	\$ 103,300	\$ (15,194)
Student Support Services	14,227	14,684	17,250	(2,566)
General Administration	8,536	8,811	10,350	(1,539)
School Administration	12,804	13,216	15,500	(2,284)
Operations and Maintenance	8,536	8,811	10,350	(1,539)
Student Transportation Services	5,691	5,874	6,900	(1,026)
Food Service	7,113	7,342	8,494	(1,152)
	<u>142,268</u>	<u>146,844</u>	<u>\$ 172,144</u>	<u>\$ (25,300)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Bond and Interest Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 110,926	\$ 125,954	\$ 118,723	\$ 7,231
County Sources	9,022	9,528	10,043	(515)
State Sources	79,191	77,933	77,933	0
	<u>199,139</u>	<u>213,415</u>	<u>\$ 206,699</u>	<u>\$ 6,716</u>
Expenditures				
Debt Service	179,980	185,555	\$ 185,555	\$ 0
	<u>179,980</u>	<u>185,555</u>	<u>\$ 185,555</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	19,159	27,860		
Unencumbered Cash, Beginning	85,147	104,306		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 104,306</u>	<u>\$ 132,166</u>		

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Federal Funds

	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 76,455	\$ 63,070
	<u>76,455</u>	<u>63,070</u>
Expenditures		
Instruction	86,011	47,630
Instructional Support Staff	750	2,200
	<u>86,761</u>	<u>49,830</u>
Receipts Over (Under) Expenditures	(10,306)	13,240
Unencumbered Cash, Beginning	(5,934)	(16,240)
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ (16,240)</u>	<u>\$ (3,000)</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 0	\$ 3,402
	<u>0</u>	<u>3,402</u>
Expenditures		
Instruction	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	0	3,402
Unencumbered Cash, Beginning	823	823
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 823</u>	<u>\$ 4,225</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 10,429	\$ 0
	<u>10,429</u>	<u>0</u>
Expenditures	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	10,429	0
Unencumbered Cash, Beginning	96,403	106,832
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 106,832</u>	<u>\$ 106,832</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 3,933	\$ 3,886
	<u>3,933</u>	<u>3,886</u>
Expenditures		
Instruction	<u>7,966</u>	<u>7,997</u>
	<u>7,966</u>	<u>7,997</u>
Receipts Over (Under) Expenditures	(4,033)	(4,111)
Unencumbered Cash, Beginning	18,222	14,189
Prior Year Canceled Encumbrances	<u>0</u>	<u>29</u>
Unencumbered Cash, Ending	<u>\$ 14,189</u>	<u>\$ 10,107</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Special Improvement Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 6,232	\$ 6,450
	<u>6,232</u>	<u>6,450</u>
Expenditures		
Operations & Maintenance	<u>3,756</u>	<u>3,732</u>
	<u>3,756</u>	<u>3,732</u>
Receipts Over (Under) Expenditures	2,476	2,718
Unencumbered Cash, Beginning	5,945	8,421
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 8,421</u>	<u>\$ 11,139</u>

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
High School				
Music	\$ 1,512	\$ 438	\$ 326	\$ 1,624
Band	702	1,421	1,539	584
Stuco	105	4,087	3,729	463
Library	1,672	0	204	1,468
Journalism	329	130	118	341
Pep Club	67	3,859	3,859	67
JH Cheerleaders	130	1,586	1,513	203
JH Scholars Bowl	76	0	68	8
HS Scholars Bowl	2	100	62	40
FFA	64	56,652	56,513	203
Tyson Scholarship	1,209	0	0	1,209
FCCLA	1,214	3,094	1,994	2,314
FCA	481	0	0	481
NHS	81	72,638	72,533	186
Science Club	716	0	0	716
Class of 2012	457	0	158	299
Class of 2013	147	0	0	147
Class of 2014	2,233	35,087	37,236	84
Class of 2015	2,611	8,314	6,880	4,045
Class of 2016	3,300	3,586	1,839	5,047
Class of 2017	2,316	955	822	2,449
Class of 2018	0	235	77	158
Class of 2019	0	1,124	558	566
Cardinal Construction	28	0	0	28
Digital Domain	15	0	0	15
The Nest	1,084	8,098	8,382	800
Total Agency Funds	\$ 20,551	\$ 201,404	\$ 198,410	\$ 23,545

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Encumbrances and Accounts Payable	Ending Cash Balance
High School							
Gate Receipts	\$ 3,577	\$ 0	\$ 16,069	\$ 17,024	\$ 2,622	\$ 0	\$ 2,622
School Projects	2,984	0	4,427	5,800	1,611	0	1,611
Food Service Contribution	1,277	0	0	295	982	0	982
Total District Activity Funds	\$ 7,838	\$ 0	\$ 20,496	\$ 23,119	\$ 5,215	\$ 0	\$ 5,215

FEDERAL AWARD INFORMATION

SOUTH HAVEN UNIFIED SCHOOL DISTRICT NO. 509
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash		Receipts	Expenditures	Unencumbered Cash 6-30-14
			7-1-13	6-30-14			
Department of Education							
Indian Education Grants	84.060	\$ 4,000	\$ (4,000)	\$ 5,000	\$ 4,000	\$ (3,000)	
Rural Education	84.358	3,210	(12,240)	15,450	3,210	0	
		<u>7,210</u>	<u>(16,240)</u>	<u>20,450</u>	<u>7,210</u>	<u>(3,000)</u>	
(Passes Through Kansas Department of Education)							
Department of Agriculture							
School Breakfast Program	10.553	9,499					
National School Lunch Program	10.555	41,022					
		<u>50,521</u>	<u>0</u>	<u>50,521</u>	<u>50,521</u>	<u>0</u>	
Department of Education							
Title I Grants to Local Educational Agencies	84.010	28,931	0	28,931	28,931	0	
Improving Teacher Quality State Grants	84.367	13,689	0	13,689	13,689	0	
		<u>42,620</u>	<u>0</u>	<u>42,620</u>	<u>42,620</u>	<u>0</u>	
Total Federal Awards		<u>\$ 100,351</u>	<u>\$ (16,240)</u>	<u>\$ 113,591</u>	<u>\$ 100,351</u>	<u>\$ (3,000)</u>	